



आवकारी एवं कराधानविभाग, हरियाणा  
**EXCISE & TAXATION DEPARTMENT, HARYANA**  
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To

All the Additional Excise & Taxation Commissioner  
All the Joint Excise & Taxation Commissioner (Range)  
All the Deputy Excise & Taxation Commissioner (ST)  
In the State of Haryana

Memo No. 1217 /GST-II, dated 29/11/25

**Subject: Instructions regarding taking up Suo-Moto Cases for Audit/Scrutiny under the HGST Act, 2017.**

Your attention is invited to the subject cited above. In this context, it is hereby directed that whenever any suo-moto case is proposed to be taken up for audit or scrutiny, the same shall be submitted with a clear, specific, and duly justified reasons and must also include the tentative quantum of tax evasion on the basis of available records, intelligence inputs, data analysis, or any other verifiable source of information.

Further, it is mandated that every such proposal for initiating suo-moto audit/scrutiny shall first be examined and recommended by the Deputy Excise and Taxation Commissioner (DETC) concerned and after the DETC's recommendations, the case file shall be forwarded to the Joint Excise and Taxation Commissioner (Range) for obtaining the necessary approval.

All field formations shall ensure strict compliance with these instructions. Any initiation of suo-moto action without adherence to the above-mentioned procedure shall be viewed seriously.

This issues with the approval of the competent authority.

*Tony 29/11/25*  
Jt. Excise & Taxation Commissioner (GST-II)  
O/o Excise & Taxation Commissioner  
Head Office, Panchkula



A copy is forwarded to the following for kind information.

1. PS to Commissioner & Secretary, Excise & Taxation Department  
Haryana
2. PA to Excise and Taxation Commissioner

Tdy 29/11/2025  
Jt. Excise & Taxation Commissioner (GST-II)  
O/o Excise & Taxation Commissioner  
Head Office, Panchkula